

FORM 26. Docketing Statement

Form 26 (p. 1)  
July 2020

# UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT

## DOCKETING STATEMENT

Case Number: 24-1284-MA

Short Case Caption: CHRISTENSEN V. UNITED STATES

Filing Party/Entity: APPELLEES Matthew and Katherine Christensen

**Instructions:** Complete each section or check the box if a section is intentionally blank or not applicable. Attach additional pages as needed. Refer to the court's Mediation Guidelines for filing requirements. An amended docketing statement is required for each new appeal or cross-appeal consolidated after first filing.

Case Origin	Originating Number	Type of Case
US Court of Federal Claims	1:20-cv-00935-MBH	Tax

Relief sought on appeal: ☒ None/Not Applicable
Relief awarded below (if damages, specify): ☐ None/Not Applicable

Plaintiffs were awarded a tax refund of \$3,851.

Briefly describe the judgment/order appealed from:

The Court of Federal Claims granted Plaintiffs' motion for summary judgment and denied the Defendant's cross motion for summary judgment.

Nature of judgment (select one):

Date of judgment: 10/20/20

☒ Final Judgment, 28 USC § 1295☐ Rule 54(b)☐ Interlocutory Order (specify type)☐ Other (explain)

FORM 26. Docketing Statement

Form 26 (p. 2)  
July 2020

Name and docket number of any related cases pending before this court, and the name of the writing judge if an opinion was issued. ☒ None/Not Applicable

Issues to be raised on appeal: ☐ None/Not Applicable

Whether the French/U.S. income tax treaty allows a foreign tax credit to offset the net investment income tax contained in Code Sec. 1411.

Have there been discussions with other parties relating to settlement of this case?

☐ Yes ☒ No

If "yes," when were the last such discussions?

- ☐ Before the case was filed below
- ☐ During the pendency of the case below
- ☐ Following the judgment/order appealed from

If "yes," were the settlement discussions mediated? ☐ Yes ☐ No

If they were mediated, by whom?

Do you believe that this case may be amenable to mediation? ☐ Yes ☒ No

Explain.

This is a test case of first impression in any appellate court as to whether a treaty based foreign tax credit can offset the net investment income tax. This issue will arise in numerous other cases.

Provide any other information relevant to the inclusion of this case in the court's mediation program.

None applicable.

Date: 1/25/20 Signature: /s/ Stuart E. Horwich

Name: Stuart E. Horwich